



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

NEW RICHMOND CITY UTILITIES _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES**Utility Address:** 156 E FIRST STREET
NEW RICHMOND, WI 54017**When was utility organized?** 1/1/1890**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP205 E. GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP205 E. GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 3/21/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER**Title:** UTILITY MANAGER**Office Address:**156 E FIRST STREET
NEW RICHMOND, WI 54017**Telephone:** (715) 246 - 3628**Fax Number:** (715) 246 - 7129**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:RALPH BERENDS, COMMISSION MEMBER
PATRICK MCGURRAN, COMMISSION MEMBER
ROBERT MULLEN, PRESIDENT
WILLIAM SMITH, COMMISSION MEMBER
GERALD WARRENS, SECRETARY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	652,602	394,852	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	337,904	251,092	2
Depreciation Expense (403)	73,466	71,289	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	105,251	104,743	5
Total Operating Expenses	516,621	427,124	
Net Operating Income	135,981	(32,272)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	135,981	(32,272)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	71,241	35,893	10
Miscellaneous Nonoperating Income (421)	11,747	0	11
Total Other Income	82,988	35,893	
Total Income	218,969	3,621	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	218,969	3,621	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	36,266	12,065	14
Amortization of Debt Discount and Expense (428)	864	30,973	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	23,450	24,469	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	60,580	67,507	
Net Income	158,389	(63,886)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	931,360	1,104,542	20
Balance Transferred from Income (433)	158,389	(63,886)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	26,586	109,296	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,063,163	931,360	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	71,241	5
Total (Acct. 419):	71,241	
Miscellaneous Nonoperating Income (421):		
CAPITALIZED INTEREST	11,747	6
Total (Acct. 421):	11,747	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TO RECLASSIFY PRIOR YEAR ADJUSTMENT TO ACCOUNTS REC	26,586	10
Total (Acct. 435)--Debit:	26,586	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	652,602	0	0	0	652,602	1
Less: interdepartmental sales	318		0	0	318	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	652,284	0	0	0	652,284	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	104,594		104,594	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,004		12,004	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	116,598	0	116,598	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,184,598	4,038,768	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	936,718	867,597	2
Net Utility Plant	3,247,880	3,171,171	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	410,583	487,029	5
Other Investments (124)	0	0	6
Special Funds (125)	0	184,711	7
Total Other Property and Investments	410,583	671,740	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	129,302	488,718	8
Temporary Cash Investments (132)	445,777		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,182	64,455	11
Other Accounts Receivable (143)	4,747	5,693	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,199	13,460	14
Materials and Supplies (150)	10,302	11,642	15
Prepayments (165)	0	1,688	16
Other Current and Accrued Assets (170)	3,362		17
Total Current and Accrued Assets	647,871	585,656	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,790	10,652	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	266,213	88,138	20
Total Deferred Debits	276,003	98,790	
Total Assets and Other Debits	4,582,337	4,527,357	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,490,518	1,490,518	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,063,163	931,360	23
Total Proprietary Capital	2,553,681	2,421,878	
LONG-TERM DEBT			
Bonds (221)	625,692	628,539	24
Advances from Municipality (223)	385,574	404,055	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,011,266	1,032,594	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	12,035	15,482	28
Payables to Municipality (233)	3,539	48,246	29
Customer Deposits (235)			30
Taxes Accrued (236)	98,480	115,100	31
Interest Accrued (237)	11,119	6,767	32
Other Current and Accrued Liabilities (238)	31,724	27,407	33
Total Current and Accrued Liabilities	156,897	213,002	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	860,493	859,883	41
Total Liabilities and Other Credits	4,582,337	4,527,357	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,183,288	0	0	0	1
Utility Plant Purchased or Sold (102)	1,310				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,184,598	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	936,718	0	0	0	10
Total Accumulated Provision	936,718	0	0	0	
Net Utility Plant	3,247,880	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	867,597				867,597	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,466				73,466	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,281				7,281	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	80,747	0	0	0	80,747	13
Debits during year						14
Book cost of plant retired	11,626				11,626	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,626	0	0	0	11,626	19
Balance End of Year	936,718	0	0	0	936,718	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,302	11,642	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,302	11,642	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	3,200	320	2,880	1
1992 A GO BOND	7,452	542	6,910	2
Total			9,790	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,490,518	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,490,518</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 MRB	07/15/1988	01/01/2008	7.30%	136,640	1
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	489,052	2
Total Bonds (Account 221):				625,692	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 A GO BOND	08/15/1996	10/15/2015	4.65%	100,387	1
1992 A GO BOND	07/15/1992	10/15/2011	5.25%	285,187	2
Total for Account 223				385,574	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	115,100	1
Accruals:		
Charged water department expense	105,251	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	105,251	
Taxes paid during year:		
County, state and local taxes	112,700	6
Social Security taxes	9,123	7
PSC Remainder Assessment	48	8
Other (explain):		
NONE		9
Total payments and other debits	121,871	
Balance end of year	98,480	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 MRB	0	11,001	11,001	0	1
1997C REVENUE BOND	864	25,265	20,685	5,444	2
Subtotal	864	36,266	31,686	5,444	
Advances from Municipality (223)					
1992 A GO BOND	4,597	18,252	18,437	4,412	3
1996A GO BOND	1,306	5,198	5,241	1,263	4
Subtotal	5,903	23,450	23,678	5,675	
Other Long-Term Debt (224)					
DEBT TRANSFERED TO UNREGULATED SEWER	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,767	59,716	55,364	11,119	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	859,883	0	0	0	0	859,883	1
Add credits during year:							
For Services	1,888					1,888	2
For Mains	23,914					23,914	3
Other (specify):							
OTHER	141,815					141,815	4
Deduct charges (specify):							
DEDUCTIONS	167,007					167,007	5
Balance End of Year	860,493	0	0	0	0	860,493	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO ELECTRIC	234,768	1
ADVANCE TO TIF	170,657	2
DUE FROM DEBT SERVICE	5,158	3
Total (Acct. 123):	410,583	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Special Funds (125):		
NONE		5
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,182	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	46,182	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	4,747	13
Total (Acct. 143):	4,747	
Receivables from Municipality (145):		
FGMA STORM REIMBURSEMENT	2,831	14
RECYCLING ADMINISTRATION	4,147	15
SPECIAL ASSESSMENT	1,221	16
Total (Acct. 145):	8,199	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER PAINTING	36,944	19
AMORTIZATION OF L/T INTEREST	229,269	20
Total (Acct. 183):	266,213	
Payables to Municipality (233):		
DUE TO MUNI REFUSE	3,539	21
Total (Acct. 233):	3,539	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,111,028	0	0	0	4,111,028	1
Materials and Supplies	10,972	0	0	0	10,972	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	902,157	0	0	0	902,157	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	860,188	0	0	0	860,188	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,359,655	0	0	0	2,359,655	
Net Operating Income	135,981	0	0	0	135,981	8
Net Operating Income as a percent of						
Average Net Rate Base	5.76%	N/A	N/A	N/A	5.76%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,490,518	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	997,261	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,487,779	
Net Income		
Net Income	158,389	5
Percent Return on Proprietary Capital	6.37%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

WE CAPITALIZED INTEREST EXPENSE TO PLANT AND DID NOT KNOW WHERE TO INPUT THE INFORMATION SO WE ADDED IT TO OTHER INCOME.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 7, 1999

Mr. Dennis A. Horner, Utility Manager
New Richmond Municipal Water & Sewer
156 East First Street
New Richmond, WI 54017-1892

1998 Analytical Review DWCCA-4140-PJL

Dear Mr. Horner:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule and water treatment plant dollars are reported in Account 332 in the Water Operating Plant in Service schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.
2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
3. During our review, we noted that while you report 155 water services as added during the year, you only report \$1,888 for Contributions in Aid of Construction for services in Account 271 on page F-18. Please explain.
4. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please explain the changes in Accounts 650, 653 and 654 and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\6 7 1999 rev letters L 1.doc

Response received on 7/23/99.

1, Water is floridated.

2, will test in '99.

3, will adjust in '99.

4, explanations provided.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	642,052	1
Total Sales of Water	642,052	
Other Operating Revenues		
Forfeited Discounts (470)	1,459	2
Miscellaneous Service Revenues (471)	1,400	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,691	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,550	
Total Operating Revenues	652,602	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	49,606	9
Water Treatment Expenses (630-635)	7,033	10
Transmission and Distribution Expenses (640-655)	177,241	11
Customer Accounts Expenses (901-904)	14,265	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	89,759	14
Total Operation and Maintenance Expenses	337,904	
Other Operating Expenses		
Depreciation Expense (403)	73,466	15
Amortization Expense (404-407)		16
Taxes (408)	105,251	17
Total Other Operating Expenses	178,717	
Total Operating Expenses	516,621	
NET OPERATING INCOME	135,981	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	142	142	1
Commercial	13	3,804	3,804	2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	3,946	3,946	
Metered Sales to General Customers (461)				
Residential	1,956	113,757	271,381	4
Commercial	277	53,076	88,583	5
Industrial	24	76,783	75,494	6
Total Metered Sales to General Customers (461)	2,257	243,616	435,458	
Private Fire Protection Service (462)	20		9,288	7
Public Fire Protection Service (463)	2,284		163,230	8
Other Sales to Public Authorities (464)	38	20,890	29,812	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	136	318	12
Total Sales of Water	4,619	268,588	642,052	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	163,230	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	163,230	
Forfeited Discounts (470):		
Customer late payment charges	1,459	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,459	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE	1,400	7
Total Miscellaneous Service Revenues (471)	1,400	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,691	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,691	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	10,793	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	25,410	7
Operation Supplies and Expenses (623)	902	8
Maintenance of Pumping Plant (625)	12,501	9
Total Pumping Expenses	49,606	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,795	10
Chemicals (631)	4,238	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,033	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	8,390	14
Operation Supplies and Expenses (641)	5,901	15
Maintenance of Distribution Reservoirs and Standpipes (650)	120,085	16
Maintenance of Mains (651)	10,387	17
Maintenance of Services (652)	12,922	18
Maintenance of Meters (653)	17,509	19
Maintenance of Hydrants (654)	2,047	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	177,241	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,920	22
Accounting and Collecting Labor (902)	10,243	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)	102	25
Total Customer Accounts Expenses	14,265	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,464	27
Office Supplies and Expenses (921)	5,133	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,450	30
Property Insurance (924)	7,057	31
Injuries and Damages (925)	1,509	32
Employee Pensions and Benefits (926)	47,162	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	14,377	35
Transportation Expenses (933)	2,878	36
Maintenance of General Plant (935)	2,729	37
Total Administrative and General Expenses	89,759	
Total Operation and Maintenance Expenses	337,904	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		98,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,400	2
Net property tax equivalent		96,080	
Social Security		9,123	3
PSC Remainder Assessment		48	4
Other (specify): NONE			5
Total tax expense		105,251	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213200				3
County tax rate	mills		3.869200				4
Local tax rate	mills		11.202000				5
School tax rate	mills		10.666400				6
Voc. school tax rate	mills		1.491900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.442700				10
Less: state credit	mills		1.831500				11
Net tax rate	mills		25.611200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.202000				14
Combined School Tax Rate	mills		12.158300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.360300				17
Total Tax Rate	mills		27.442700				18
Ratio of Local and School Tax to Total	dec.		0.851239				19
Total tax net of state credit	mills		25.611200				20
Net Local and School Tax Rate	mills		21.801256				21
Utility Plant, Jan. 1	\$	4,038,768	4,038,768				22
Materials & Supplies	\$	11,642	11,642				23
Subtotal	\$	4,050,410	4,050,410				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,050,410	4,050,410				26
Assessment Ratio	dec.		0.938000				27
Assessed Value	\$	3,799,285	3,799,285				28
Net Local & School Rate	mills		21.801256				29
Tax Equiv. Computed for Current Year	\$	82,829	82,829				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	98,480					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,025		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,835		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,860	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	72,785		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,105		20
Total Pumping Plant	213,529	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,430		23
Total Water Treatment Plant	5,430	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,025	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,835	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	144,860	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			72,785	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,105	20
Total Pumping Plant	0	0	213,529	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,430	23
Total Water Treatment Plant	0	0	5,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			70	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	2,226,434	102,916	27
Fire Mains (344)	0		28
Services (345)	370,212	3,174	29
Meters (346)	234,770	18,075	30
Hydrants (348)	250,268	27,291	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	3,515,885	151,456	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	92,001	1,000	34
Office Furniture and Equipment (391)	9,533	213	35
Computer Equipment (391.1)	6,625	407	36
Transportation Equipment (392)	24,476		37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	13,250	3,070	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	2,463		41
Communication Equipment (397)	2,982		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	6,610		44
Other Tangible Property (399)	0		45
Total General Plant	159,064	4,690	
Total utility plant in service directly assignable	4,038,768	156,146	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,038,768	156,146	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			433,604	26
Transmission and Distribution Mains (343)	7,066		2,322,284	27
Fire Mains (344)			0	28
Services (345)	327		373,059	29
Meters (346)	2,237		250,608	30
Hydrants (348)	1,996		275,563	31
Other Transmission and Distribution Plant (349)			327	32
Total Transmission and Distribution Plant	11,626	0	3,655,715	
GENERAL PLANT				
Land and Land Rights (389)			200	33
Structures and Improvements (390)			93,001	34
Office Furniture and Equipment (391)			9,746	35
Computer Equipment (391.1)			7,032	36
Transportation Equipment (392)			24,476	37
Stores Equipment (393)			339	38
Tools, Shop and Garage Equipment (394)			16,320	39
Laboratory Equipment (395)			585	40
Power Operated Equipment (396)			2,463	41
Communication Equipment (397)			2,982	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			6,610	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	163,754	
Total utility plant in service directly assignable	11,626	0	4,183,288	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	11,626	0	4,183,288	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			20,482	20,482	1
February			18,976	18,976	2
March			21,569	21,569	3
April			22,050	22,050	4
May			26,060	26,060	5
June			27,065	27,065	6
July			49,148	49,148	7
August			45,915	45,915	8
September			42,717	42,717	9
October			34,723	34,723	10
November			23,868	23,868	11
December			23,486	23,486	12
Total for year	0	0	356,059	356,059	
Less: Measured or estimated water used in main flushing and water treatment during year				10,108	13
Less: Other utility use				1,549	14
Other utility use explanation:					15
RINKS, STREET CLEANING, MAIN BREAK					
Water pumped into distribution system				344,402	16
Less: Water sold				268,588	17
Losses and unaccounted for				75,814	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,210	21
Date of maximum: 7/29/1998					22
Cause of maximum:					23
FRIDAY CANNING - VEGETABLE PROCESSING AT PEAK					
Minimum gallons pumped by all methods in any one day during reporting year				343	24
Date of minimum: 1/8/1998					25
Total KWH used for pumping for the year				347,894	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1932	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1932	1945	1962	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	ST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1988			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1964	1964	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	131	131	10
Total capacity in gallons	300,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,925	0	0	0	1,925	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	660	0	0	0	660	3
M	D	2.000	4,698	0	0	0	4,698	4
M	D	4.000	7,066	0	845	0	6,221	5
A	D	6.000	2,668	0	0	0	2,668	6
M	D	6.000	96,584	1,534	0	0	98,118	7
M	D	8.000	42,527	6,189	0	0	48,716	8
M	D	10.000	17,305	775	0	0	18,080	9
M	D	12.000	14,350	5,630	125	0	19,855	10
M	S	16.000	116	0		0	116	11
Total Within Municipality			187,899	14,128	970	0	201,057	
M	D	8.000	600	0	0	0	600	12
M	D	12.000	5,600	0	0	0	5,600	13
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			194,099	14,128	970	0	207,257	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,702	6	16	0	1,692	16	1
M	1.000	303	110	0	0	413	213	2
M	1.250	11	1	0	0	12	12	3
M	1.500	36	21	0	0	57	57	4
M	2.000	24	2	0	0	26		5
M	3.000	5	0	0	0	5		6
M	4.000	5	0	0	0	5		7
M	6.000	2	15	0	0	17	15	8
M	8.000	1	0	0	0	1		9
Total Utility		2,089	155	16	0	2,228	313	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,204	96	50	(5)	2,245	358	1
1.000	60	3	0	0	63	6	2
1.250	12	1	0	0	13	1	3
1.500	24	0	0	0	24	0	4
2.000	27	1	0	0	28	2	5
3.000	11	0	0	0	11	0	6
4.000	4	0	0	0	4	0	7
6.000	2	0	0	0	2	0	8
8.000	2	0	0	0	2	1	9
Total:	2,346	101	50	(5)	2,392	368	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,992	200	7	13	1	32	2,245	1
1.000	6	40	6	8	1	2	63	2
1.250	0	11	0	2	0	0	13	3
1.500	0	15	2	3	0	4	24	4
2.000	0	18	2	7	1	0	28	5
3.000	0	2	3	6	0	0	11	6
4.000	0	0	1	2	0	1	4	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	2	0	0	2	9
Total:	1,998	286	23	43	3	39	2,392	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	322	41	3		360	2
Total Fire Hydrants	328	41	3	0	366	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	485
Number of distribution system valves end of year:	619
Number of distribution valves operated during year:	216

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Change in Account:

650, water tower reconditioning.

653, parts & labor for meter repair & testing.

654, no large hydrant repair this year.

Water Mains (Page W-15)

CONTRACTOR INSTALLED AND PAID FOR MAINS.

Water Services (Page W-16)

CONTRACTOR INSTALLED AND PAID FOR SERVICES.

Meters (Page W-17)

CORRECTION OF PREVIOUSLY REPORTED METER COUNT IN INVENTORY.
